



**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSING — LOWER INCOME HOUSEHOLDS**

Carefully read and follow the accompanying instructions before preparing claim.

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code for those properties where the income of the occupants must not exceed certain limits.

This affidavit supplements the claim for welfare exemption and must be filed with the county assessor by February 15. If you do not complete and file this form, you may be denied the exemption.

The claimant should provide each household living on the property with a copy of the attached form titled *Lower Income Households — Statement of Family Household Income*. (The organization claiming the exemption keeps the completed, signed statements in case of further audit.) The exemption cannot be granted unless all the information requested in this affidavit is provided and the signed affidavit is filed with the county assessor.

All nonprofit corporations or limited liability companies that are managing general partners of limited partnerships filing an exemption claim for low-income housing under section 214(g) are required to file BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Low- Income Housing Property of Limited Partnership*.

*Please provide a copy of the regulatory agreement with a public agency, a copy of the recorded deed restriction, or a copy of an *other legal document* if you are filing a claim on this property for the first time (BOE-267). *Other legal document* applies to properties owned by nonprofit organizations, not to properties owned by limited partnerships with a nonprofit managing general partner.

states:

(name of person making affidavit)

1. He/She is _____
(title, such as president, etc.)

2. of the _____
(corporate or organization name)

3. the mailing address of which is _____
(give complete address including zip code)

4. for the property located at _____
(give complete address including zip code)

5. That he or she makes this affidavit on behalf of this organization in support of a claim for exemption for the ____ - ____ fiscal year and certifies that:

A. There is an enforceable and verifiable agreement with a public agency or, a recorded deed restriction, or other legal document* that restricts the project's usage and that provides that the units designated for use by lower income households are continuously available to or occupied by lower income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance.

B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of, or reduce rents otherwise necessary for, the units occupied by lower income households.

C. At least one of the following criteria is applicable (*check one*):

- ☐ (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
- ☐ (2) The owner is eligible and receives state low-income housing tax credits pursuant to Revenue and Taxation Code sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.
- ☐ (3) In the case of a claim, other than a claim with respect to property owned by a limited partnership in which the managing general partner is an eligible nonprofit corporation or limited liability company, that is filed for the 2000-01 fiscal year or any fiscal year thereafter, 90 percent or more of the occupants of the property are lower income households whose rent does not exceed the rent prescribed by section 50053 of the Health and Safety Code. The total exemption amount allowed under this subdivision to a taxpayer, with respect to a single property or multiple properties for any fiscal year on the sole basis of the application of this subparagraph, may not exceed twenty thousand dollars (\$20,000) of tax [section 214(g)(1)(C)].

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING AFFIDAVIT

TITLE

DATE

THIS AFFIDAVIT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION

A. ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for lower income households can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME
1	\$ 41,450	4	\$ 59,200	7	\$ 73,400
2	\$ 47,350	5	\$ 63,950	8	\$ 78,150
3	\$ 53,300	6	\$ 68,650		

Note: If a dollar amount is not entered for each number of persons, contact the county assessor for the figures. The amounts are different for each county and change annually.

In order to qualify all or a portion of the property for the exemption, you must have: (1) a signed statement for each household that qualifies (you should keep the statement for future audits); and (2) you must complete the report below:

B. LIST OF QUALIFIED HOUSEHOLDS

Complete or attach list showing desired information for **only** those households that qualify; use additional sheets if necessary.

ADDRESS/UNIT NO. (use two lines if there are two households in a unit)	NO. OF PERSONS IN HOUSEHOLD (may be more than one household in unit)	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED
1.		\$
2.		
3.		

C. RECAP FOR ALL HOUSEHOLDS, ELIGIBLE AND INELIGIBLE

Note: The low-income exemption calculation under section 214(g) is the value of low-income households to the total area of the property.

	EXAMPLE	ACTUAL
1. Number of residential units designated for use by or serving lower income households.	40	
2. Total number of residential units.	100	
3. Area of qualified lower income households (square feet).	75,000	
4. Total area of building(s) (square feet).	150,000	

D. EXEMPTION CALCULATION

	EXAMPLE	ACTUAL
Percentage of the area of lower income households occupying the property to the total area of the property	75,000/150,000	/
Percentage of value of property eligible for exemption	50%	

E. APPLICATION OF LIMITATION ON EXEMPTION TO \$20,000 OF TAX [Revenue & Taxation Code section 214(g)(1)(C)]

See page S1F, No. 5, C.(3) of this form. This limitation on the amount of the exemption applies solely to low-income housing properties owned by nonprofit organizations that **are not financed by government loans**, as specified in section 214(g)(1)(A) or **do not receive** low-income housing tax credits, as provided in section 214(g)(1)(B). Claimants with properties qualifying for exemption under 214(g)(1)(C) must list all the counties in which such properties are located; use additional sheets if necessary.

CORPORATE IDENTIFICATION NUMBER

LIST ALL LOW-INCOME PROPERTIES SUBJECT TO \$20,000 TAX EXEMPTION

COUNTY	APN	PROPERTY STREET ADDRESS	CITY/ZIP CODE	AMOUNT OF \$20,000 TAX EXEMPTION TO BE APPLIED
				\$